



BUDGET DOCUMENT CHECKLIST FOR MUNICIPAL CORPORATIONS

Instructions: Use this checklist to see if your budget is complete.

- (1) Use one checklist per budget document.
- (2) Inventory and check the items listed below that must be contained in your budget document.
- (3) Check the appropriate distribution point for each of the copies of your budget document.
- (4) Attach a checklist to the front of each budget document.

Name of District _____

Mailing Address _____			☐ Check if new address
City _____	State _____	ZIP Code _____	County _____
Name of Contact Person _____		Title _____	Daytime Telephone No. _____

Inventory of Items in Budget Document:

- ☒ The newspaper clipping of the Notice of the First Budget Committee Meeting showing the date published; or an affidavit of publication, accompanying a copy of the actual publication.
- ☒ The newspaper clipping of the Notice of Budget Hearing and the Financial Summary showing the date published; or an affidavit of publication, accompanying a copy of the actual publication; or an affidavit of posting or mailing and a copy of the summary that was posted or mailed.
- ☒ The newspaper clipping of the Second Notice of the Budget Hearing showing the date published; or an affidavit of publication, accompanying a copy of the actual publication.
- ☐ Voter approved ballot measures for new tax bases and new levies outside the tax base.
- ☒ All the budget detail sheets.
- ☒ The four resolution statements that adopt the budget, make appropriations, levy taxes, and categorize the levy.
- ☒ Form LB-50 or ED-50, copy both front and back.
- ☒ M-5 Certification form.

Distribution of Budget Documents:

If district is levying a tax on LB-50 or ED-50:

- ☒ 2 copies to county assessor of primary county.
- ☒ 1 extra unbound copy of both the LB-50 or ED-50 (front and back) and the M-5 form to county assessor.
- ☐ 1 copy to county assessor of joint counties if district is levying a tax in more than one county.
- ☒ 1 copy to county clerk.
- ☐ 1 copy to county treasurer if treasurer makes bond payments.
- ☐ 1 copy to Tax Supervising and Conservation Commission if district is in Multnomah County.
- ☐ 1 copy to Education Service District if a school district.
- ☐ 1 copy to Department of Education if a school district.

If district is NOT levying a tax:

- ☐ 1 copy to Department of Revenue*.

*Send to: Oregon Department of Revenue
Property Tax Division
Finance and Taxation Unit
955 Center Street NE
Salem OR 97310

- ☐ 2 unbound copies of the M-5 form to county assessor(s) if applicable.
- ☐ 1 copy to county clerk.
- ☐ 1 copy to Tax Supervising and Conservation Commission if district is in Multnomah County.
- ☐ 1 copy to Education Service District if a school district.
- ☐ 1 copy to Department of Education if a school district.